

ARLINGTON PUBLIC SCHOOLS

In accordance with the provisions of the Massachusetts General laws, Chapter 30A, Section 20, notice is hereby given for the following meeting of the:

***Arlington School Committee
School Committee Meeting
Friday, May 6, 2016
5:00 PM***

Budget Subcommittee

*Arlington High School
School Committee Room, 6th Floor
869 Massachusetts Avenue
Arlington, MA 02476*

5:00 PM Open Meeting

Public Participation

Discussion of C. Foskett presentation to School Enrollment Task Force

Discussion of any FinCom proposals regarding future budgeting

Discussion of any motions or proposals from members of School Committee

Discussion of expectation of additional school revenue for FY 17

Old business

New business

Adjournment

The listings of matters are those reasonably anticipated by the Chair, which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

Stated times and time amounts, listed in parenthesis, are the estimated amount of time for that particular agenda item. Actual times may be shorter or longer depending on the time needed to fully explore the topic.

Submitted by Kirsi Allison-Ampe, MD



Town of Arlington, Massachusetts

Meeting Location

Summary:

Budget Subcommittee

Arlington High School
School Committee Room, 6th Floor
869 Massachusetts Avenue
Arlington, MA 02476

Gibbs vs. Ottoson Analysis

C. Foskett

May 2, 2016

Methodology

- Use total construction costs including options on page 2 of each HMFH report, cost section
- Use Town Manager Chapdelaine report on Gibbs Income after debt service
- Use Superintendent Bodie Report on incremental operating costs at Gibbs
- Assume 4% interest rate
- Assume costs inflate at 3.5%
- Discount all costs back to NPV at 5% rate to be conservative
- Compare NPV of the three alternatives

Gibbs Sixth Grade Vs. Ottoson

[illegible]

Gibbs Six, Seven, Eight vs. Ottoson

Gibbs					Ottoson				
Six, Seven Eight									
Amount	\$ 20,000,000	Interest Rate	4.0%		Amount	\$ 19,883,899	Interest Rate	4.0%	
Annual Incremental Cost	\$ 1,445,716	Inflation Rate	3.5%		Annual Incremental Cost	\$ 1,445,716	Inflation Rate	3.5%	
Year Start	2018	Discount Rate	5.0%		Year Start	2018	Discount Rate	5.0%	
	Debt Service	Incr. Cost	Lost Income	Total		Debt Service	Modulars	Lost Income	Total
			\$ 76,908						
FY Year					FY Year				
FY2017					FY2017		\$2,500,000		\$2,500,000
FY2018	\$1,156,602		\$ 79,600	\$1,236,202	FY2018	\$1,149,888	\$1,000,000		\$2,149,888
FY2019	\$1,156,602	\$ 1,445,716	\$ 82,386	\$2,684,704	FY2019	\$1,149,888	\$1,000,000		\$2,149,888
FY2020	\$1,156,602	\$ 1,496,316	\$ 85,269	\$2,738,187	FY2020	\$1,149,888			\$1,149,888
FY2021	\$1,156,602	\$ 1,548,687	\$ 88,254	\$2,793,543	FY2021	\$1,149,888			\$1,149,888
FY2022	\$1,156,602	\$ 1,602,891	\$ 91,343	\$2,850,836	FY2022	\$1,149,888			\$1,149,888
FY2023	\$1,156,602	\$ 1,658,992	\$ 94,540	\$2,910,134	FY2023	\$1,149,888			\$1,149,888
FY2024	\$1,156,602	\$ 1,717,057	\$ 97,848	\$2,971,508	FY2024	\$1,149,888			\$1,149,888
FY2025	\$1,156,602	\$ 1,777,154	\$ 101,273	\$3,035,029	FY2025	\$1,149,888			\$1,149,888
FY2026	\$1,156,602	\$ 1,839,354	\$ 104,818	\$3,100,774	FY2026	\$1,149,888			\$1,149,888
FY2027	\$1,156,602	\$ 1,903,732	\$ 108,486	\$3,168,820	FY2027	\$1,149,888			\$1,149,888
FY2028	\$1,156,602	\$ 1,970,363	\$ 112,283	\$3,239,248	FY2028	\$1,149,888			\$1,149,888
FY2029	\$1,156,602	\$ 2,039,325	\$ 116,213	\$3,312,140	FY2029	\$1,149,888			\$1,149,888
FY2030	\$1,156,602	\$ 2,110,702	\$ 120,281	\$3,387,584	FY2030	\$1,149,888			\$1,149,888
FY2031	\$1,156,602	\$ 2,184,576	\$ 124,491	\$3,465,669	FY2031	\$1,149,888			\$1,149,888
FY2032	\$1,156,602	\$ 2,261,036	\$ 128,848	\$3,546,486	FY2032	\$1,149,888			\$1,149,888
FY2033	\$1,156,602	\$ 2,340,173	\$ 133,357	\$3,630,132	FY2033	\$1,149,888			\$1,149,888
FY2034	\$1,156,602	\$ 2,422,079	\$ 138,025	\$3,716,706	FY2034	\$1,149,888			\$1,149,888
FY2035	\$1,156,602	\$ 2,506,851	\$ 142,856	\$3,806,309	FY2035	\$1,149,888			\$1,149,888
FY2036	\$1,156,602	\$ 2,594,591	\$ 147,856	\$3,899,049	FY2036	\$1,149,888			\$1,149,888
FY2037	\$1,156,602	\$ 2,685,402	\$ 153,031	\$3,995,035	FY2037	\$1,149,888			\$1,149,888
FY2038	\$1,156,602	\$ 2,779,391	\$ 158,387	\$4,094,380	FY2038	\$1,149,888			\$1,149,888
FY2039	\$1,156,602	\$ 2,876,670	\$ 163,930	\$4,197,202	FY2039	\$1,149,888			\$1,149,888
FY2040	\$1,156,602	\$ 2,977,353	\$ 169,668	\$4,303,623	FY2040	\$1,149,888			\$1,149,888
FY2041	\$1,156,602	\$ 3,081,560	\$ 175,606	\$4,413,769	FY2041	\$1,149,888			\$1,149,888
FY2042	\$1,156,602	\$ 3,189,415	\$ 181,752	\$4,527,769	FY2042	\$1,149,888			\$1,149,888
FY2043	\$1,156,602	\$ 3,301,045	\$ 188,114	\$4,645,760	FY2043	\$1,149,888			\$1,149,888
FY2044	\$1,156,602	\$ 3,416,581	\$ 194,698	\$4,767,881	FY2044	\$1,149,888			\$1,149,888
FY2045	\$1,156,602	\$ 3,536,161	\$ 201,512	\$4,894,276	FY2045	\$1,149,888			\$1,149,888
FY2046	\$1,156,602	\$ 3,659,927	\$ 208,565	\$5,025,094	FY2046	\$1,149,888			\$1,149,888
FY2047	\$1,156,602	\$ 3,788,025	\$ 215,865	\$5,160,491	FY2047	\$1,149,888			\$1,149,888
FY2048	\$1,156,602	\$ 3,920,605	\$ 223,420	\$5,300,628	FY2048	\$1,149,888			\$1,149,888
			2018 NPV	\$52,123,724				2018 NPV	\$21,227,994

Other Comments

- Sixth only at Gibbs Causes two school transitions for students
- Sixth only programs (especially after school, Spec. Ed.) will be inferior because of resources (Supreme Court: Separate is inherently unequal)
- Additional Operating expenses at Gibbs are NOT debt excluded, and thus will be additive increased enrollment costs within the non-exempt budget
- Town will face additional costs to provide space for services being displaced at Gibbs if Gibbs option is selected

Conclusion

					Extra Gibbs Cost
Gibbs 6	\$33,983,362	Ottoson	\$21,227,994		\$12,755,368

					Extra Gibbs Cost
Gibbs 6,7,8	\$52,123,724	Ottoson	\$21,227,994		\$30,895,730

- The Gibbs Option is between \$12.7 million and \$30.9 million more expensive than the Ottoson Option
- The Gibbs Option additional costs are not debt excludable and pressure the non-exempt budget
- These variable costs pushed the closing of five schools in the 1980's; they cannot be ignored now



Town of Arlington, Massachusetts

Discussion of any FinCom proposals regarding future budgeting

ATTACHMENTS:

Type	File Name	Description
▣ Document for Approval	FinCom_vote_Gibbs_050416_(3).pdf	Fincom Vote of 5/4/2016
▣ Backup Material	Carman_The_Gibbs_6th_Grade_Option.pdf	Carman recommendation to support Gibbs

FinCom vote of 5/4/16:

VOTED:

That the Town appropriate and borrow the sum of \$2,550,000 for the architectural design, engineering, and project management of the Gibbs School building, located at 41 Foster Street, Arlington, Massachusetts 02474, and authorize the Treasurer with the approval of the Selectmen, to issue any bonds or notes that may be necessary for that purpose, as authorized by General Laws Chapter 44, § 7, or any other general or special law, provided, however, that this appropriation and debt authorization be contingent upon passage of a Proposition 2½ debt exclusion referendum under General Laws Chapter 59, § 21C (k).

There was also a commentary added by Dean recommending that we go with the 6th grade model, but that commentary is apparently not part of the official vote.

Fellow Finance Committee Members:

My recommendation is for the Finance Committee to support bringing the Gibbs Junior High back online as a 6th grade only middle school. I have documented my rationale below.

1950 – 2015

A review of the last 65 years of Arlington school enrollment proves why we, as the financial guardians of the taxpayers, need to approach this challenge both quantitatively and strategically.

A November 15, 2015 Arlington Advocateⁱ column reported that in 1955 Arlington had 6,500 students enrolled in its public schools, representing enrollment growth as the “baby boomer” generation was of school age. Comparing this information to the Capital Planning Committee’s 2008 “Buildings Used by the Town of Arlington”ⁱⁱ report, it becomes clear that the response to this population growth was to open several new K-6 elementary schools, including the Bishop (1950), Dallin (1956), Thompson (1956), and Stratton (1962). Arlington’s school infrastructure peaked with 14 schools – 11 elementary, 2 junior high schools and 1 high school. By the 1980’s, with the school age population in decline, the decision was made to close 4 elementary schools (Locke, Cutter, Crosby and Parmenter), and the smaller of the 2 junior high schools (Gibbs). By the year 2000, when the town was executing on its elementary school rebuild campaign, Arlington’s enrollment had decreased to 4,200ⁱⁱⁱ students, where it was expected to stay over the long-term. These were the enrollment numbers that the elementary school rebuild effort were based. By October 2010, when enrollment had grown to 4,800^{iv} students, the town embarked on the Thompson rebuild project, designing a new elementary school with a targeted enrollment of 380 students even though the Thompson enrollment was 335 at that time. It was expected that the additional 45 students would be brought to Thompson through redistricting. In October 2015, when school enrollment numbers were tabulated, Arlington had an in-district enrollment nearing 5,300^v students, including 425 students at the Thompson, with the updated enrollment projection forecasting that school enrollment could reach 6,000^{vi} students over the next decade. This projection is made before taking into account any major development, including a potential Mugar 40B project in East Arlington.

Clearly, it’s difficult to predict the future, so our decision-making must be *strategic* and allow for *flexibility* as school enrollment levels change. While I know it’s difficult to envision school enrollment receding, it will, as seen in Wellesley, MA, where after experiencing a 14.3% increase in population from 2003 to 2014, they are now anticipating an 11.6% decrease in enrollment over the next decade^{vii}.

Why the Gibbs?

If the Finance Committee chooses the Ottoson Middle School addition, it’s endorsing the building of a structure that can only be a middle school. While this may seem fiscally prudent in the year 2016 due to a perceived lower cost, it’s a fundamentally flawed strategy because there’s an underlying assumption that school enrollment will remain consistent for the next 30 years at both a town-wide and elementary school level, even though there’s no evidence to support this and history, as previously stated, proves otherwise. If twenty years from now our town-wide enrollment recedes and Ottoson returns to a range of 950 – 1,050 students, we’re now heating, maintaining, cleaning, and paying for a 500 student wing that is empty.

By contrast, Gibbs provides multiple points of *flexibility*:

- It will immediately provide relief at the middle school level, bringing the Ottoson back within its designed range.
- If in 15 to 30 years, town-wide middle school enrollment decreases to 950 - 1,050 students but East Arlington’s enrollment continues to grow (due to the Mugar development or unforeseen circumstances), the Gibbs could become a K-5 elementary school at relatively limited cost.
- If in five years enrollment starts to grow at the levels of the first McKibbin study^{viii}, the town has the *flexibility* to convert the Gibbs to an elementary school and move the 8th grade up to a newly renovated Arlington High School.
- If enrollment goes down town-wide including East Arlington, the Gibbs could be returned to surplus.

Why the 6th Grade Only at Gibbs

As shown in April 28, 2016 *Incremental Costs for Gibbs Grade Configuration* memo provided by Superintendant Kathleen Bodie (and forwarded to you by Chair Al Tosti), the implementation of a 6-8 Gibbs middle school could add upwards of \$1.5 million in incremental costs to the school budget, versus a 6th grade only Gibbs, where the upward incremental costs would be \$740,000. Even though I believe these costs are overly conservative and likely to come in lower than projected, they still represent a material difference at a time when the school department is indicating that their budget faces significant pressures. The Superintendent's FY2017 budget that was delivered to the Finance Committee in February 2016 contains a sixteen page summary, totaling \$2.4 million, of items that the district wanted to fund but could not due to the budgetary constraints caused by enrollment growth^{ix}. The description of each unfunded item makes it clear that school administration feels each of these items is essential, so it would be reckless for the Finance Committee to endorse a plan that would require the school department to cut existing services by \$1.5 million dollars. Alternatively, with knowledge that the Selectmen are about to run the proverbial "gauntlet" of overrides and debt exclusions between now and June 2020, it would be irresponsible to further strain our long-term operating budget^x by increasing the school budget to cover an incremental cost increase of this size, moving closer the timing of our next override to June 2019, after the 2016 debt exclusions for Minuteman, Gibbs, Thompson, and AHS phase 1, and the June 2018 debt exclusion to rebuild Arlington High School.

Gibbs Incremental Costs

I continue to view the projected incremental costs for a Gibbs 6th grade as a worst case scenario that are likely overstated. As shown in the chart below, the majority of enrollment growth to date has occurred at the elementary school level, requiring additional dollars to be appropriated, and subsequently expended at the elementary schools.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	
Total: K-5	2,504	2,566	2,588	2,726	2,827	2,868	15%
Total: 6-8	1,051	1,026	1,028	1,054	1,107	1,127	7%
Total: 9-12	1,196	1,218	1,233	1,185	1,217	1,253	5%
Total: PK-12	4,751	4,810	4,849	4,965	5,151	5,248	

Over the next decade, it's projected that all of the net school enrollment growth will be at the middle school and high school level as the large cohorts currently at the elementary school level move up to the middle and high school, and are replaced at the elementary level by equivalent sized (but still large) cohorts.

	2016-17	2017-18	2018-19	2019-20	2020-21	Growth %
Total: K-5	2,914	2,949	2,990	3,008	2,993	
Total: 6-8	1,210	1,256	1,286	1,289	1,308	
Total: 9-12	1,245	1,306	1,360	1,404	1,479	
Total: PK-12	5,369	5,511	5,636	5,701	5,780	

	2021-22	2022-23	2023-24	2024-25	2025-26	Growth %
Total: K-5	2,997	2,982	2,966	2,938	2,914	0%
Total: 6-8	1,348	1,378	1,403	1,394	1,401	16%
Total: 9-12	1,520	1,543	1,556	1,595	1,623	30%
Total: PK-12	5,865	5,903	5,925	5,927	5,938	

From a budgetary perspective, this means that most of the future dollars appropriated to the school department under the Growth Factor formula will be used to add middle and high school services, which should include the incremental cost of \$155,000 to add .5 clusters to 6th grade.

I would also expect the \$294,000 of special education incremental cost to be a conservative estimate. Certain positions will need to be replicated at both schools if daily instruction is required with the student, but other positions such as PT, OT, Speech and Social Worker can be scheduled where the professional works in more than one building during the week, thus eliminating the duplication of cost unless the new dollars are the result of an increase in 6th grade populations, at which point they are an element of the Growth Factor.

Lastly, I would expect the same concept above to reoccur in some of the remaining positions, which currently have an incremental cost of \$290,000.

Projecting Costs over 30 Years

At the Enrollment Task Force Meeting last night, a handout was prepared by the proponent of selecting the Ottoson over Gibbs. Within the packet of information was a 30 year cost analysis for the Ottoson addition, and both Gibbs solutions. While the analysis appears clear and convincing that choosing the Ottoson over Gibbs would save the taxpayer \$12.5 million in net present value dollars, it fails to account for the different variables that I noted earlier. Under each one of those variables, the Gibbs becomes the better option:

- If the Gibbs is returned to surplus after 20 years, the entire incremental cost and lost income columns for Gibbs are removed, but you would now need to add incremental costs to maintain a vacant Ottoson wing (custodial, heating, maintenance) to that analysis, which would tip the economics toward choosing the Gibbs.
- If enrollment moved in a direction we were not expecting and we needed to repurpose the Gibbs as a different building (another East Arlington elementary school), it would be much more cost effective than the Ottoson scenario.

ⁱ <http://arlington.wickedlocal.com/article/20151115/news/151117216>

ⁱⁱ <http://www.arlingtonma.gov/home/showdocument?id=10338>

ⁱⁱⁱ <http://www.arlington.k12.ma.us/administration/redistricting/pdfs/redistrictingenrollprojcapacityanalysispres12-13-11.pdf>.

^{iv} Arlington Public Schools Official Enrollment Report as of 10/1/2010

^v <https://www.arlingtonma.gov/home/showdocument?id=26967>

^{vi} <http://www.arlingtonma.gov/home/showdocument?id=28616>

^{vii} <https://www.arlingtonma.gov/home/showdocument?id=27003>

^{viii} <http://www.arlingtonma.gov/home/showdocument?id=26965>

^{ix} <http://www.arlington.k12.ma.us/administration/budget/fy17/fy17superproposedbudget02-11-16.pdf>

^x <http://www.arlingtonma.gov/home/showdocument?id=29675>



Town of Arlington, Massachusetts

Discussion of any motions or proposals from members of School Committee

ATTACHMENTS:

Type	File Name	Description
▢ Document for Approval	J_Susse_Proposed_Motion_for_SC_050916_(1)_(1).pdf	J Susse Proposed Motion

Motion from Jennifer Susse:

Moved that the Arlington School Committee endorses the School Enrollment Task Force's vote on May 2, 2016 to accommodate the growth in middle school-aged enrollment in Town by repurposing the Gibbs school as a middle school. Taking into account both educational and financial considerations, the Committee further moves that, conditioned upon a favorable vote of the Town's voters on June 14, 2016, to direct the Superintendent of Schools to take all appropriate steps to configure the future Gibbs Middle School as a Town-wide 6th Grade facility, with a Town-wide 7th-8th grade configuration at the Ottoson Middle School.

The School Committee endeavors to keep the incremental costs of staffing the Gibbs 6th grade option from significantly impacting the existing long-range financial plan by asking that any Ch. 70 increases that exceed current projections for Ch. 70 in the long range plan be directed to funding Gibbs.

We endeavor to commit to this agreement until the Town commits to a new Long Range Plan as part of the next Proposition 2 ½ Override request to the voters of Arlington.



Town of Arlington, Massachusetts

Discussion of expectation of additional school revenue for FY 17

ATTACHMENTS:

Type	File Name	Description
▢ Budget Document	KAA_Gibbs_vs_Ottoson_Costs_w_OMS_incremental.pdf	KAA Gibbs vs Ottoson Costs w OMS incremental
▢ Budget Document	KAA_Gibbs_vs_Ottoson_Costs_without_Gibbs_costs.pdf	KAA Gibbs vs Ottoson Costs without Gibbs costs
▢ Budget Document	KAA_Gibbs_vs_Ottoson_Costs_overall.pdf	KAA Gibbs vs Ottoson Costs overall
▢ Budget Document	KAA_Gibbs_upcoming_capital_cost_breakdown.pdf	KAA Gibbs upcoming capital cost breakdown

[illegible]

Estimating upcoming capital costs for Gibbs

	Total cost per period	Debt service or actual?	Inflate to year	Costs adjusted for inflation
FY2022 cost:	\$173,228	actual	FY2022	192,061
FY2027 cost:	\$3,915,098	debt service	FY2027	5,155,436
FY2032 cost:	\$183,744	actual	FY2032	287,367

Debt service for \$5,155,436: 15 year, 4%, level principal

Year	Amount	Year	Amount
1	549,913	9	439,931
2	536,165	10	426,183
3	522,417	11	412,435
4	508,670	12	398,687
5	494,922	13	384,939
6	481,174	14	371,191
7	467,426	15	357,444
8	453,678		

Description Reference	Description	PMC estimated cost from report	My estimate (as fraction of PMC)	My estimated cost	How many years down line?	When cost incurred?	Comments
A1030	Repair front entry steps	30,000	50%	15,000	10	FY2027	Assumed we would find cheaper method
B1010	Rebuild existing ramp in classroom wing	25,000	80%	20,000	10	FY2027	Needed for ADA accessibility
	Reframing at openings	10,000	100%	10,000	10	FY2027	Needed for ADA accessibility
	New penetrations to existing structure	20,000	100%	10,000	10	FY2027	Needed for ADA accessibility
B2010	Repoint/repair brick	17,500	90%	15,750	5	FY2022	Assumed we would find cheaper method
	Repair masonry site walls at 1973 entry	10,000	90%	9,000	5	FY2022	Assumed we would find cheaper method
	Repair rusted steel lintels etc	56,000	90%	50,400	5	FY2022	Assumed we would find cheaper method
	Repair spalled/corroded concrete wall al	9,600	90%	8,640	5	FY2022	Assumed we would find cheaper method
	Repair brick chimney	5,000	90%	4,500	5	FY2022	Assumed we would find cheaper method
	Remove and replace water damaged sec	35,868	90%	32,281	5	FY2022	Assumed we would find cheaper method
B2020	Replace existing curtainwall with new at	95,769	25%	23,942	5	FY2022	Assumed we would repair rather than replace
	Replace existing entrance sloped curtain	83,200	25%	20,800	10	FY2027	Assumed we would repair rather than replace
	Replace existing windows with new 1973	82,800	25%	20,700	10	FY2027	Assumed we would repair rather than replace
	Replace existing sashes to 1928 building	3,900	100%	3,900	5	FY2022	
	Louvers	5,000	100%	5,000	5	FY2022	
	Backer rod and double sealant	6,795	100%	6,795	5	FY2022	
	Wood block at openings	3,020	100%	3,020	5	FY2022	

B2030	New glazed aluminum entrance doors	48,000	25%	12,000	10	FY2027	Assumed we would find cheaper method
	New glazed aluminum entrance doors	12,000	25%	3,000	10	FY2027	Assumed we would find cheaper method
	Auto opening	8,000	25%	2,000	10	FY2027	Assumed we would find cheaper method
	HM door and frame including hardware	6,000	25%	1,500	10	FY2027	Assumed we would find cheaper method
	HM door and frame including hardware	4,000	25%	1,000	10	FY2027	Assumed we would find cheaper method
	Backer rod and double sealant	2,178	100%	2,178	10	FY2027	
	Wood block at openings	968	100%	968	10	FY2027	
B3010	Sloped roof: replace existing asphalt roof	149,500		0	5	FY2022	Assumed is \$60,000 roof in FY19 Capital plan
	New gutters and downspouts	20,000	50%	10,000	5	FY2022	Assumed we would find cheaper method
C1020	Allowance for new doors and to replace	345,000	10%	34,500	10	FY2027	Assumed we would find cheaper method
C1030	? Toilets?			0			
C2010	Stair construction: new egress stair	32,000	90%	28,800	10	FY2027	Needed for ADA accessibility
C2020	High performance coating to new and existing	27,000	90%	24,300	10	FY2027	Assumed we would find cheaper method
	Rubber tile - stair landings	9,000	90%	8,100	10	FY2027	Assumed we would find cheaper method
	Rubber tile - treads & risers	20,585	90%	18,527	10	FY2027	Assumed we would find cheaper method
C3010	Paint to walls	172,500	25%	43,125	10	FY2027	Assumed we would paint only some areas
C3020	Floor finishes?			0			
C3030	Ceiling finishes: ACT 2x2	265,775	25%	66,444	15	FY2032	Assumed we would repair rather than replace
D10	Replace elevator cab & mechanism	90,000	80%	72,000	10	FY2027	Assumed we would find cheaper method
	New lift	25,000	80%		10	FY2027	Assumed we would find cheaper method
D20	New plumbing	1,173,000	10%	117,300	15	FY2032	Assumed we would repair rather than replace
D30	HVAC: new heating and ventilation system	2,346,000	90%	2,111,400	10	FY2027	Assumed we would find cheaper method
D40	New sprinkler system	414,000	80%	331,200	10	FY2027	Assumed we would find cheaper method
D5010	Complete electrical systems	2,208,000	50%	1,104,000	10	FY2027	Assumed we would repair rather than replace